

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017 – Amendment to certain Rules – Notification - Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms No.137

Dated:07.12.2020
Read the following :-

1. G.O.Ms.No.121, Revenue (CT-II) Department, Dt:30.06.2017.
2. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Ref No. A(1)/70/2017-I, Dt. 28-09-2020.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt. 07.12.2020.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government hereby makes the following Rules further to amend the Telangana Goods and Services Tax Rules, 2017, issued in G.O.Ms.No.121, Revenue (CT.II) Department dated 30.06.2017 and as subsequently amended from time to time namely:-

(1) These rules may be called the Telangana Goods and Services Tax (Eighth Amendment) Rules, 2020.

2. In the Telangana Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (4A), the following sub-rule shall be substituted with effect from 01st April, 2020, namely: -

“(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), with effect from 21st August, 2020, undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of **FORM GST REG-01** under sub-rule (4), whichever is earlier.”.

3. In the said rules, in rule 9, with effect from 21st August, 2020,-

(i) in sub-rule (1), for the proviso, the following provisos shall be substituted, namely:-

“Provided that where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number, the registration shall be granted only after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25:

Provided further that the proper officer may, for reasons to be recorded in writing and with the approval of an officer not below the rank of Joint Commissioner, in lieu of the physical verification of the place of business, carry out the verification of such documents as he may deem fit.”;

(ii) in sub-rule (2), before the Explanation, the following proviso shall be inserted, namely: -

(PTO)

"Provided that where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number, the notice in **FORM GST REG-03** may be issued not later than twenty one days from the date of submission of the application.";

(iii) in sub-rule (4), for the word, "shall", the word "may" shall be substituted;

(iv) for sub-rule (5), the following sub-rule shall be substituted, namely: -

"(5) If the proper officer fails to take any action, -

(a) within a period of three working days from the date of submission of the application in cases where a person successfully undergoes authentication of Aadhaar number or is notified under sub-section (6D) of section 25; or

(b) within the time period prescribed under the proviso to sub-rule (2), in cases where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8; or

(c) within a period of twenty one days from the date of submission of the application in cases where a person does not opt for authentication of Aadhaar number; or

(d) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),

the application for grant of registration shall be deemed to have been approved."

4. In the said rules, in rule 25, with effect from 21st August, 2020, after the words "failure of Aadhaar authentication", the words "or due to not opting for Aadhaar authentication" shall be inserted.

5. In the said rules, in **FORM GST INV-01**, the following form shall be substituted, namely:-

"FORM GST INV-1
(See Rule 48)
Format/Scheme for e-Invoice

Note 1: Cardinality means whether reporting of the item(s) is mandatory or optional as explained below:

0..1: It means that reporting of item is optional and when reported, the same cannot be repeated.

1..1: It means that reporting of item is mandatory but cannot be repeated.

1..n: It means that reporting of item is mandatory and can be repeated more than once.

0..n: It means that reporting of item is optional but can be repeated more than once if reported. For example, *previous invoice reference is optional but if required one can mention many previous invoice references*.

Note 2: Field specification Number (*Max length: m, n*) indicates 'm' places before decimal point and 'n' places after decimal point. For example, *Number (Max length: 3,3) will have the format 999.999*

(contd..3..)

Scheme (Version 1.1)							
Sr. No.	Technical name of the field	Cardinality (0..1/1..1/0..n/1..n)	Brief Description of the field	Whether Mandatory/Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
1	2	3	4	5	6	7	8
1.	Basic Details	1..1		Mandatory			Header for Basic Details
1.0	Version	1..1	Version Number	Mandatory	String (Max. Length:6)	1.1	This is version of the e- invoice schema. It will be used to keep track of version of Invoice specification.
1.1	IRN	1..1	Invoice Reference Number	Mandatory	String (Length: 64) a5c12dca8 0e7433217ba4013 750f2046f 229	<p>This will be a unique reference number for the invoice.</p> <p><u>However, the supplier will not be populating this field.</u></p> <p>The registration request may not have this field populated.</p> <p>The Invoice Registration Portal (IRP) will generate this IRN and respond to the registration request.</p> <p>e-invoice is valid only when it has the IRN. Hence, this is marked as mandatory field.</p>	
1.2	Supply_Type_Code	1..1	Code for Supply Type	Mandatory	Enumerated List B2B/B2C/ SEZWP/S EZWOP/E XP WP/EXP WOP/DE XP	<p>This will be the code to identify type of supply.</p> <p><i>B2B:</i> Business to Business</p> <p><i>B2C:</i> Business to Consumer</p> <p><i>SEZWP:</i> To SEZ with Payment</p> <p><i>SEZWOP:</i> To SEZ without Payment</p> <p><i>EXPWP:</i> Export with Payment</p> <p><i>EXPWOP:</i> Export without Payment</p> <p><i>DEXP:</i> Deemed Export</p> <p>(Contd..4..)</p>	

1	2	3	4	5	6	7	8
1.3	Document_Type_Code	1..1	Code for Document Type	Mandatory	Enumerated List	INV / CRN / DBN	Type of Document: INV for Invoice, CRN for Credit Note, DBN for Debit note.
1.4	Document_Num	1..1	Document Number	Mandatory	String (Max Length:16)	Sa/1/2019	This is as per relevant rule in CGST/SGST/UTGST Rules.
1.5	Document_Date	1..1	Document Date	Mandatory	String (DD/MM/YYYY)	21/07/2019	The date on which the Invoice was issued. Format "DD/MM/YYYY"
1.6	Additional_Currency_Code	0..1	Additional Currency Code	Optional	Enumerated List	USD, EUR	<p>The field is for reporting additional currency, if any, in which all invoice amounts can be given, along with INR.</p> <p>One such additional currency may be used in the invoice, as per list published under ISO 4217 standard.</p> <p>List published and updated from time to time at https://www.icegate.gov.in/Webappl/CUR_ENQ</p>
1.7	Reverse_Charge	0..1	Reverse Charge	Optional	String (Length:1)	Y	Whether the tax liability payable is under Reverse Charge.
1.8	IGST_Applicability_despite_Supplier_and_Recipient_located_in_same_State/UT	0..1	IGST Applicability despite Supplier and Recipient located in same State/UT	Optional	String (Length: 1)	N	To report the scenarios where the supply is chargeable to IGST despite the fact that the Supplier and Recipient are located within same State/UT
2.	Document Period	0..1		Optional			Header for Document Period
2.1	Document_Period_Start_Date	1..1	Document Period Start Date	Mandatory	String (DD/MM/YYYY)	21/07/2019	<p>This is the start date of the document period (delivery/invoice period).</p> <p>(This field is mandatory only if this section is selected)</p>
2.2	Document_Period_End_Date	1..1	Document Period End Date	Mandatory	String (DD/MM/YYYY)	21/07/2019	<p>This is the end date of the document period (delivery/invoice period).</p> <p>(This field is mandatory only if this section is selected)</p>

(Contd..5..)

1	2	3	4	5	6	7	8
3.	Preceding Document / Contract Reference	0..1		Optional			Header for Preceding Document / Contract Reference
3.1	Preceding Document Reference	0..n		Optional			Sub-header for Preceding Document Reference
3.1.1	Preceding_Document_Number	1..1	Preceding Document Number	Mandatory	String (Max length :16)	Sa/1/2019	<p>This is the reference of original document/invoice to be provided optionally in the case of debit or credit notes.</p> <p>Credit/Debit notes, against invoices can also be referred here.</p> <p><i>(This field is mandatory only if this section is selected)</i></p>
3.1.2	Preceding_Document_Date	1..1	Date of Preceding Document	Mandatory	String (DD/MM/YYYY)	21/07/2019	<p>Date of preceding document/invoice.</p> <p><i>(This field is mandatory only if this section is selected)</i></p>
3.1.3	Other_Reference	0..1	Other Reference	Optional	String (Max length :20)	KOL01	This field is to provide any additional reference e.g. specific branch, their user ID, their employee ID, sales centre reference etc.
3.2	Receipt / Contract References	0..n		Optional			Sub-header for Receipt / Contract References
3.2.1	Receipt_Advice_Referee	0..1	Receipt Advice Reference	Optional	String (Max length :20)	CREDIT30	This reference is kept for user to provide number of their receipt advice to their customer, in lieu of advance.
3.2.2	Receipt_Advice_Date	0..1	Date of Receipt Advice	Optional	String (DD/MM/YYYY)	21/07/2019	Date of issue of receipt advice for advance.
3.2.3	Tender_or_Lot_Referee	0..1	Tender or Lot Reference	Optional	String (Max length :20)	TENDERJAN2020	This reference is kept for mentioning number or details of Lot or Tender, if supplies are made under such Lot or tender.
3.2.4	Contract_Referee	0..1	Contract Reference	Optional	String (Max length:20)	CONT23072019	This reference is kept for mentioning contract number, if supplies are made under any specific Contract (Contd..6..)

1	2	3	4	5	6	7	8
3.2.6	Project_Ref erence	0..1	Project Reference	Optional	String (Max length: 20)	PJTCODE 01	This reference is kept for mentioning project number, if supplies are made under any specific project
3.2.7	PO_Ref_Num	0..1	PO Reference Number	Optional	String (Max length :16)	Vendor PO/1	This is the reference number of Purchase Order
3.2.8	PO_Ref_Date	0..1	PO Reference Date	Optional	String (DD/MM/YYYY Y)	21/07/2019	This is the date of Purchase Order.
4.	Supplier Informa tion	1..1		Mandat ory			Header for Supplier Information
4.1	Supplier_Legal_Name	1..1	Supplier Legal Name	Mandatory	String (Max. length:100)	XYZ Ltd.	Legal Name, as appearing in PAN of the Supplier
4.2	Supplier_Trade_Name	0..1	Trade Name of Supplier	Optional	String (Max length: 100)	ABC Traders	A name by which the Supplier is known, i.e. Business Name, other than legal name
4.3	Supplier_GSTIN	1..1	GSTIN of Supplier	Mandatory	String (Length:15)	29AADFV 7589C1ZX	GSTIN of the Supplier
4.4	Supplier_Address1	1..1	Supplier Address 1	Mandatory	String (Max length :100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Supplier (Building/Flat no., Road/Street, Locality etc.)
4.5	Supplier_Address2	0..1	Supplier Address 2	Optional	String (Max length :100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2 of the Supplier (Building/Flat no., Road/Street, Locality etc.), if any
4.6	Supplier Place	1..1	Supplier Place	Mandatory	String (Max length 50)	Bangalore	Location of the Supplier (City/Town/Village)
4.7	Supplier_State_Code	1..1	Supplier State Code	Mandatory	Enumerated List	29	<p>State Code of the Supplier as per GST System</p> <p>List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ</p> <p style="text-align: right;">(Contd..7..)</p>

4.8	Supplier_PINcode	1..1	Supplier PIN Code	Mandatory	Number (Length: 6)	560087	PIN Code of the Supplier Locality
1	2	3	4	5	6	7	8
4.9	Supplier_Phone	0..1	Supplier Phone	Optional	String (Max length: 12)	9999999999	Contact number of the Supplier
4.10	Supplier_E-mail	0..1	Supplier e-mail	Optional	String (Max length: 100)	supplier@abc.com	e-mail ID of the Supplier, as per REGEX (Regular Expressions) pattern
5.	Recipient Information	1..1		Mandatory			Header for Recipient Information
5.1	Recipient_Legal_Name	1..1	Recipient Legal Name	Mandatory	String (Max. length:100)	PQR Pvt. Ltd.	It will be legal name of recipient, as per PAN.
5.2	Recipient_Trade_Name	0..1	Recipient Trade Name	Optional	String (Max length :100)	Adarsha	It will be trade name of recipient, if available.
5.3	Recipient_GSTIN	1..1	GSTIN of Recipient	Mandatory	String (Length:15)	29ABCCR 1832C1ZX, URP	GSTIN of the Recipient, if available. URP: In case of exports or if supplies are made to unregistered persons
5.4	Place_of_Supply_State_Code	1..1	Place of Supply (State Code)	Mandatory	Enumerated List	29, 96	Code/State Code of Place of Supply as per GST System. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ
5.5	Recipient_Address1	1..1	Recipient Address 1	Mandatory	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasantha Nagar	Address 1 of the Recipient (Building/Flat no., Road/Street, Locality etc.)
5.6	Recipient_Address2	0..1	Recipient Address 2	Optional	String (Max length :100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasantha Nagar	Address 2, if any, of the Recipient (Building/Flat no., Road/Street, Locality etc.), if any
5.7	Recipient_Place	1..1	Recipient Place	Mandatory	String (Max length :100)	Mysore	Location of the Recipient (City/Town/Village) (Contd..8..)

1	2	3	4	5	6	7	8
5.9	Recipient_Pincode	0..1	Recipient PIN Code	Optional	Number (Length: 6)	560002	PIN code of the Recipient locality. In case of export, Pincode need not be mentioned.
5.10	Country_code_of_Export	0..1	Country Code of Export	Optional	Enumerated List	AN	Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI system. List published and updated from time to time at https://www.icegate.gov.in/Webappl/COUNTRY_ENQ
5.11	Recipient_Phone	0..1	Recipient Phone	Optional	String (Max length:12)	0802223323	Contact number of the Recipient
5.12	Recipient_e-mail_ID	0..1	Recipient e-mail ID	Optional	String (Max length:100)	billing@xyz.com	e-mail ID of the Recipient, as per REGEX (Regular Expressions) pattern
6.	Payee Information	0..1		Optional			Header for Payee Information
6.1	Payee_Name	0..1	Payee Name	Optional	String (Max length:100)	Ramesh K	Name of the person to whom payment is to be made
6.2	Payee_Bank_Account_Number	0..1	Payee Bank Account Number	Optional	String (Max length:18)	3868501747262	Bank Account Number of Payee
6.3	Mode_of_Payment	0..1	Mode of Payment	Optional	String (Max length:18)	Direct Transfer	Mode of Payment: Cash/Credit/Direct Transfer etc. (Contd..12..)
6.4	Bank_Branch_Code	0..1	Bank Branch Code	Optional	String (Max length:11)	SBIN9876543	Indian Financial System Code (IFSC) of Payee's Bank Branch
6.5	Payment_Terms	0..1	Payment Terms	Optional	String (Max length:100)	Text	Terms of Payment, if any, with the Recipient can be provided.
6.6	Payment_Instruction	0..1	Payment Instruction	Optional	String (Max length:100)	Text	Instruction, if any, regarding payment can be provided
6.7	Credit_Transfer_Terms	0..1	Credit Transfer Terms	Optional	String (Max length:100)	Text	Terms to specify credit transfer payments. (Contd..9..)

1	2	3	4	5	6	7	8
7.	Delivery_Information	0..1		Optional			Header for Delivery Information
7.1	Ship_To_Details	0..1	Ship To Details	Optional	<u>Refer A 1.0</u>		Details of location to which the supply has to be delivered.
7.2	Dispatch_From_Details	0..1	Dispatch From Details	Optional	<u>Refer A 1.1</u>		Details of location from where Supply has to be dispatched.
8.	Invoice Item Details	1..n		Mandatory			Header for Invoice Item Details
8.1	Item_List	1..n	Item List	Mandatory	<u>Refer A 1.2</u>		Provides information about the goods and services being invoiced.
9.	Document Total	1..1		Mandatory			Header for Document Total Details
9.1	Document_Total_Details	1..1	Document Total Details	Mandatory	<u>Refer A 1.3</u>		Details of document total including taxes.
10.	Extra Information	0..1		Optional			Header for Extra Information
10.1	Tax_Scheme	1..1	Tax Scheme	Mandatory	String (Max length: 10)	GST	To specify the tax/levy applicable – GST (This field is mandatory only if this section is selected)
10.2	Remarks	0..1	Remarks	Optional	String (Max length: 100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the Invoice as a whole e.g. reasons for any correction or assignment note in case the invoice has been factored etc.
10.3	Port_Code	0..1	Port Code	Optional	Enumerated List	Alpha numeric	In case of export/supply to SEZ, port code can be mentioned as per Indian Customs EDI System (ICES), if applicable and available at the time of reporting e-invoice. Lists published and updated from time to time at below URLs: EDI Port Codes: https://www.icegate.gov.in/Webappl/LOCATION_ENQ (Contd.10..)

						Non-EDI Port Codes: https://www.icegate.gov.in/Webappl/nonlocation_det_all.jsp
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(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
CHIEF SECRETARY &
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The PS to Principal Secretary to Hon'ble Chief Minister, Government of Telangana (NR).

The P.S. to Special Chief Secretary to Government (CT & Ex), Revenue Department

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER